Secrl. IL-27—100,000—21-6-48.

Revenue. (1948) Department.

SERIES.

G.O. No. 908

Dated 20th April 1948

[Despatch Abstract.]

Tax - Madras General Sales Tax Rules, 1939 - Scales of licence fees - Enhancement - Amendments to Rule 6 - Notification published.

GOVERNMENT OF MADRAS

(Abstract)

TAX - Madras General Sales Tax Rules, 1939 - Scales of licence fees - Enhancement - Amendments to Rule 6 - Notification - Published.

G.O.Ms.No.906, Dated 20th April 1948
Read the following:--

From the Board of Revenue, Reference No.T.5151/46, dated the 21st January 1948
Government Memorandum No.859-N/48-4 Revenue, dated the 25th February 1948.

O R D E R:

The appended notification will be published in the Fort St. George Gazette.

(By Order of His Excellency the Governor)

V. K. Rao,
Deputy Secretary to Government.

To the Board of Revenue
To the Deputy Commissioners of Commercial Taxes through the Board of Revenue
To all Commercial Tax Officers (with spare copies to Deputy ~~Commissioners~~ and Assistant Commercial Tax Officers)
The Legal Department
To the Director of Information and Publicity
To the Superintendent, Government Press for publication.

A p p e n d i x

Notification.

In exercise of the powers conferred by section 19 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendments to the Madras General Sales Tax Rules, 1939, published with Revenue Department Notification No.819, dated the 12th September 1939, at pages 6-10 of the Fort St. George Gazette Extraordinary, dated the 15th September 1939, as subsequently amended.

The amendments hereby made shall be deemed to have come into force on the 1st April 1948.

AMENDMENTS.

In rule 6 of the said rules --

(1) in the proviso to sub-rule (3), in clause (a), the words "wholly with handspun yarn" shall be added at the end;

(2) in sub-rule (4)

(i) for clause (a), the following clause shall be substituted, namely:--

"(a) The fees for the grant or renewal of a licence shall, subject to a maximum of Rs.1,000/-, be as follows:--

p.t.o.

	If the turn-over is Rs.10,000 and above but does not exceed Rs.20,000 per annum.	If the turn-over exceeds Rs.20,000 but does not exceed Rs.1,00,000 per annum	For every additional turn-over of one lakh or a fraction thereof.
	Rs.	Rs.	Rs.
For			
1. For dealing in cotton and/or cotton yarn other than handspun yarn and/or handspun yarn	75	150	100
2. For dealing in cloth woven on handlooms wholly or partly with mill yarn	25	50	do
3. For dealing in bullion and/or specie	75	150	do.
4. For dealing in hides and/or skins whether as a tanner or otherwise	25	50	do.
5. For dealing as specified in section 8.	100	200	do.

(ii) in clause (b), the words "or for dealing in cloth woven on handlooms wholly or partly with mill-yarn" shall be omitted.

(True copy)

K. Thangaveloo
Office Assistant,
Madras Record Office.

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